

Washington State Quarterly Business Review

TABLE 5: BUSINESS AND OCCUPATION TAX

Statewide Amounts By Industry (NAICS)

Calendar Year, 2020

Industry and NAICS Number	Gross	Taxable	B&O Tax
Agriculture, Forestry, Fishing 11			
Crop & Animal Production 111,112	\$2,003,207,660	\$1,267,964,240	\$6,455,336
Forestry & Logging 113	\$1,304,287,391	\$1,120,144,379	\$4,331,559
Fishing & Hunting 114	\$242,873,256	\$59,231,922	\$368,886
Ag & Forestry Support Activities 115	\$838,948,936	\$533,028,027	\$5,813,857
Total:	\$4,389,317,243	\$2,980,368,568	\$16,969,638
Mining 21			
Sand & Gravel, Quarrying 2123	\$386,590,650	\$371,525,987	\$2,111,279
Other Extraction & Support Act. 211, 2121, 2122, 213	\$201,862,711	\$84,978,594	\$635,672
Total:	\$588,453,361	\$456,504,581	\$2,746,951
Utilities 22			
Hydroelectric Power Generation 221111	\$33,370,923	\$30,035,847	\$358,096
Alternative Power Generation 221114-221117	\$63,371,284	\$54,403,782	\$292,067
Other Electric Power Generation 221112, 221113, 221118	\$96,580,232	\$24,172,628	\$194,923
Electric Power Generation & Trans. 221121, 221122	\$532,978,189	\$481,532,038	\$6,356,192
Natural Gas Distribution 2212	\$383,297,010	\$106,868,677	\$727,124
Water & Sewer 2213	\$2,204,869,404	\$1,958,998,274	\$31,773,335
Total:	\$3,314,467,042	\$2,656,011,246	\$39,701,737
Construction 23			
Residential Building & Remodeling 2361	\$13,908,247,070	\$12,876,447,231	\$64,262,497
Nonresidential Building 2362	\$16,812,063,577	\$15,446,727,239	\$73,969,711
Heavy Construction & Highways 237	\$9,146,843,084	\$7,247,970,471	\$37,727,426
Special Trade Contractors 238	\$32,440,357,977	\$29,103,416,666	\$142,773,135
Electrical 23821	\$6,369,672,315	\$5,633,381,973	\$27,957,197
Plumbing & Heating 23822	\$6,190,450,227	\$5,762,464,533	\$28,403,513
Painting 23832	\$1,149,933,478	\$1,099,722,529	\$5,321,170
Masonry/drywall 23814, 23831	\$1,911,639,429	\$1,757,173,636	\$8,442,817
Roofing 23816	\$1,552,060,869	\$1,433,009,399	\$6,831,195
Other Contractors 238 Not Listed Above	\$15,266,601,659	\$13,417,664,596	\$65,817,243
Total:	\$72,307,511,708	\$64,674,561,607	\$318,732,769
Manufacturing 31-33			
Food Products 311	\$19,156,606,788	\$7,354,967,674	\$27,921,028
Milling Of Grains 3112	\$778,806,602	\$437,362,696	\$1,990,222
Fruits & Vegetables 3114	\$5,094,222,452	\$566,149,672	\$2,557,977
Dairy Products 3115	\$2,736,516,917	\$372,825,634	\$1,812,437
Meat Products 3116	\$2,157,131,002	\$2,146,413,870	\$3,335,025
Seafood Products 3117	\$2,761,522,462	\$507,777,415	\$2,537,936
Bakery Products 3118	\$2,191,131,502	\$1,110,804,716	\$5,405,299
Other Food Items 3111, 3113, 3119	\$3,437,275,851	\$2,213,633,671	\$10,282,132
Beverages 312	\$2,877,910,155	\$1,767,819,000	\$8,587,191
Textiles 313,314	\$846,578,883	\$484,931,144	\$2,354,024
Apparel 315	\$183,870,135	\$112,546,763	\$562,312
Leather & Allied Products 316	\$131,042,740	\$61,903,275	\$303,125
Lumber & Wood Products 321	\$9,205,101,979	\$5,541,386,703	\$22,002,738
Sawmills 3211	\$4,073,697,517	\$2,466,273,178	\$8,773,954

TABLE 5: WASHINGTON BUSINESS AND OCCUPATION TAX

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Plywood & Trusses 3212	\$1,217,219,078	\$754,130,975	\$3,030,838
Millwork, Windows, Wood Products 3219	\$3,914,185,384	\$2,320,982,550	\$10,197,946
Paper Products 322	\$6,405,514,017	\$3,846,337,319	\$15,163,888
Pulp & Paper Mills 3221	\$3,748,498,667	\$2,127,042,935	\$7,658,279
Other Paper Products 3222	\$2,657,015,350	\$1,719,294,384	\$7,505,609
Commercial Printing 323	\$786,816,546	\$592,397,432	\$2,943,786
Petroleum & Coal Products 324	\$9,287,354,076	\$8,234,066,286	\$40,259,502
Petroleum Refining 32411	\$8,508,583,209	\$7,689,720,986	\$37,603,868
Asphalt/petroleum/coal Products 32412, 32419	\$778,770,867	\$544,345,300	\$2,655,634
Chemicals 325	\$7,945,462,733	\$4,575,289,071	\$22,611,894
Chemicals, Pesticides & Fertilizers 3251, 3253	\$2,983,527,965	\$1,621,841,457	\$8,298,922
Resins, Synthetic Fibers & Filaments 3252	\$935,615,891	\$561,016,856	\$2,460,101
Pharmaceuticals 3254	\$2,390,713,554	\$1,492,271,268	\$7,308,585
Paint, Coating & Adhesives 3255	\$164,461,701	\$98,636,299	\$526,838
Soap, Cleaning Compound & Toiletries 3256	\$953,703,657	\$478,239,969	\$2,314,275
Other Chemical Products 3259	\$517,439,965	\$323,283,222	\$1,703,173
Plastics & Rubber Products 326	\$2,898,057,868	\$1,863,199,116	\$8,956,781
Nonmetallic Minerals 327	\$3,128,647,725	\$2,341,798,493	\$11,714,571
Primary Metals 331	\$2,620,896,985	\$1,789,942,062	\$8,090,933
Iron & Steel Mills 3311, 3312	\$1,246,317,588	\$809,457,257	\$3,872,814
Aluminum Smelting 3313	\$630,271,078	\$528,801,055	\$2,023,163
Other Nonferrous Metals 3314	\$85,787,345	\$81,626,072	\$394,891
Foundries 3315	\$658,520,974	\$370,057,678	\$1,800,065
Fabricated Metal Products 332	\$7,091,761,255	\$4,619,080,227	\$22,075,650
Machinery 333	\$5,736,663,791	\$3,206,054,602	\$15,773,439
Farm & Construction Implements 3331	\$725,676,073	\$392,381,866	\$1,895,120
Industrial Machinery 3332	\$1,271,905,083	\$597,405,287	\$2,976,153
Commercial & Other Equipment 3333-3336 & 3339	\$3,739,082,635	\$2,216,267,449	\$10,902,166
Computers & Electronics 334	\$10,712,078,053	\$5,336,998,291	\$26,636,545
Computer Hardware 3341	\$336,627,833	\$171,853,557	\$988,702
Telephone & Communications Equipment 3342	\$579,812,105	\$281,838,520	\$1,388,819
Audio & Video Equipment 3343	\$149,618,836	\$51,177,073	\$280,652
Semiconductors 3344	\$3,210,464,194	\$1,490,045,628	\$6,587,536
Instruments 3345	\$6,318,788,091	\$3,270,009,144	\$16,951,265
Software, Other Magnetic & Optical Media 3346	\$116,766,994	\$72,074,369	\$439,571
Electrical Equipment & Appliances 335	\$3,796,150,164	\$1,246,681,431	\$6,466,665
Lighting Equipment 3351	\$206,991,680	\$56,333,778	\$301,795
Household Appliances 3352	\$9,924,581	\$9,172,181	\$44,606
Other Electric Equipment 3353, 3359	\$3,579,233,903	\$1,181,175,472	\$6,120,264
Transportation Equipment 336	\$36,408,071,976	\$21,879,316,784	\$95,512,302
Motor Vehicles & Parts 3361, 3362, 3363	\$1,991,598,014	\$1,252,662,338	\$6,071,225
Aircraft, Aerospace & Parts 3364	\$32,877,899,184	\$19,425,779,906	\$83,501,357
Ships & Boats 3366	\$1,367,575,435	\$1,065,789,440	\$5,280,298
Railroad, Other Transportation Equip. 3365, 3369	\$170,999,343	\$135,085,100	\$659,422
Furniture & Related Products 337	\$1,579,380,740	\$1,094,427,944	\$5,281,917
Other Manufacturing 339	\$5,370,271,977	\$3,165,161,930	\$16,117,335
Other Medical Equip & Supplies 339112, 339115	\$644,237,192	\$419,769,813	\$2,500,991
Dental Laboratories 339116	\$170,478,740	\$145,674,577	\$877,514
Sporting And Athletic Goods 33992	\$816,281,086	\$244,458,513	\$1,196,751

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All Other Miscellaneous Mfg 3399 Not Listed Above	\$3,739,274,959	\$2,355,259,027	\$11,542,079
Total:	\$136,168,238,586	\$79,114,305,547	\$359,335,626
Wholesale Trade 42			
Durable Goods 423	\$85,999,934,472	\$63,421,176,871	\$320,667,843
Motor Vehicles & Parts 4231	\$13,395,456,798	\$11,916,479,322	\$59,838,163
Furniture & Home Furnishings 4232	\$1,880,083,654	\$1,375,376,445	\$6,793,290
Lumber & Construction Materials 4233	\$11,406,236,113	\$8,792,233,161	\$41,718,694
Professional & Commercial Equipment 4234	\$15,435,495,048	\$11,991,320,257	\$65,360,918
Metal & Mineral (except Petroleum) 4235	\$3,269,473,466	\$2,428,340,717	\$11,654,940
Electrical Equipment 4236	\$8,889,177,572	\$7,654,853,707	\$38,553,524
Hardware, Plumbing, Heating Equipment 4237	\$5,082,095,972	\$4,181,314,093	\$20,456,317
Machinery & Equipment 4238	\$13,209,729,658	\$10,416,683,261	\$50,859,180
Sporting & Recreational Goods & Supplies 423910	\$1,624,922,512	\$1,049,783,056	\$5,162,862
Toy & Hobby Goods & Supplies 423920	\$7,384,361,291	\$404,394,091	\$2,303,502
Other Misc Durable Goods 423930, 423940, 423990	\$4,422,902,388	\$3,210,398,761	\$17,966,453
Nondurable Goods: 424	\$91,787,619,794	\$63,611,064,565	\$272,739,079
Paper & Paper Products 4241	\$2,612,787,593	\$2,167,070,655	\$10,135,589
Drugs & Sundries 4242	\$11,680,131,905	\$10,743,864,755	\$27,122,938
Apparel 4243	\$4,745,596,276	\$1,125,664,951	\$5,525,638
Food Products 4244	\$38,862,186,460	\$23,899,109,353	\$102,850,066
Farm Products 4245	\$1,915,823,459	\$1,045,822,615	\$5,322,599
Chemicals & Plastics 4246	\$3,402,804,450	\$2,499,109,884	\$12,108,575
Petroleum Products 4247	\$10,546,633,016	\$9,322,031,384	\$47,506,474
Beer & Ale 424810	\$1,109,268,089	\$1,077,431,692	\$5,218,162
Wine & Distilled Alcoholic Beverages 424820	\$4,918,274,596	\$3,762,755,137	\$18,383,717
Farm Supplies 42491	\$4,079,674,118	\$2,398,777,357	\$11,887,386
Tobacco & Tobacco Products 42494	\$1,305,623,069	\$1,190,523,102	\$5,762,197
Other Misc Nondurable Goods 4249 Not Listed Above	\$6,608,816,763	\$4,378,903,680	\$20,915,738
Electronic Markets, Agents, Brokers 425	\$1,468,843,752	\$920,838,968	\$6,633,575
Total:	\$179,256,398,018	\$127,953,080,404	\$600,040,497
Retail Trade 44-45			
Motor Vehicles & Parts 441	\$29,397,441,949	\$26,246,665,912	\$135,480,826
New & Used Auto Dealers 4411	\$21,979,442,598	\$19,957,955,383	\$104,016,356
Rv, Boat, Motorcycle Dealers 4412	\$3,262,842,229	\$2,722,595,308	\$14,099,375
Automotive Parts & Tires 4413	\$4,155,157,122	\$3,566,115,221	\$17,365,095
Furniture & Home Furnishings 442	\$4,005,967,254	\$3,633,700,874	\$17,488,180
Electronics & Appliances 443	\$11,136,922,159	\$9,570,510,385	\$60,220,637
Household Appliances 443141	\$672,513,818	\$654,856,322	\$3,157,145
Electronic Stores 443142	\$10,464,408,341	\$8,915,654,063	\$57,063,492
Bldg. Materials, Garden Supplies 444	\$14,066,211,370	\$13,158,911,913	\$63,087,326
Building Materials 4441	\$12,101,514,008	\$11,414,841,133	\$54,482,422
Lawn & Garden Supplies 4442	\$1,964,697,362	\$1,744,070,780	\$8,604,904
Food & Beverages (off-premises) 445	\$21,329,192,565	\$19,803,402,580	\$97,040,603
Grocery & Convenience Stores 4451	\$18,639,061,511	\$17,644,088,585	\$87,164,418
Other Food Stores/specialty Foods 4452	\$1,851,239,844	\$1,484,752,287	\$6,577,413
Beer, Wine And Liquor Stores 4453	\$838,891,210	\$674,561,708	\$3,298,772
Drug Stores & Personal Care Stores 446	\$13,509,957,328	\$12,401,421,118	\$62,407,836
Gas Stations (incl. Convenience Stores) 447	\$8,561,277,679	\$6,678,294,313	\$33,348,878
Apparel & Accessories 448	\$4,593,741,544	\$4,091,290,239	\$19,863,154
Clothing Stores 4481	\$3,470,907,119	\$3,174,800,482	\$15,445,201

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Industry and NAICS Number	Gross	Taxable	B&O Tax
Shoe Stores 4482	\$345,475,644	\$322,387,207	\$1,523,114
Jewelry & Luggage Stores 4483	\$777,358,781	\$594,102,550	\$2,894,839
Sporting Goods, Toy/hobby/book/music 451	\$5,465,786,483	\$3,784,079,421	\$18,700,060
Sporting Goods 45111	\$3,273,474,595	\$2,729,509,781	\$13,338,509
Hobby & Toy Stores 45112	\$1,205,987,406	\$432,370,100	\$2,138,749
Sewing Supplies 45113	\$179,468,883	\$162,775,074	\$777,777
Musical Instruments 45114	\$240,716,646	\$212,643,168	\$1,113,928
Book, Periodical & Music Stores 45121	\$566,138,953	\$246,781,298	\$1,331,097
Department Stores 4522	\$1,020,155,261	\$986,020,004	\$4,764,003
Warehouse Clubs And Superstores 452311	\$33,844,224,028	\$23,736,015,352	\$113,243,107
All Other General Merchandise Stores 452319	\$1,199,450,972	\$995,623,533	\$4,802,620
Electronic Shopping And Mail-order Houses 4541	\$4,389,641,880	\$3,196,851,559	\$18,127,759
Miscellaneous Retailers 453, 4542, 4543	\$23,575,437,251	\$12,771,430,970	\$78,664,857
Total:	\$176,095,407,723	\$141,054,218,173	\$727,239,846
Transportation 48-492			
Air Transportation 481	\$91,619,117	\$75,067,946	\$683,860
Railroads 482	\$128,488,615	\$128,488,615	\$1,526,305
Water Transportation 483	\$92,729,803	\$61,183,355	\$460,585
Truck Transportation 484	\$1,092,183,183	\$889,484,616	\$7,401,790
Transit & Ground Passenger Transport 485	\$268,296,176	\$214,912,061	\$2,289,105
Pipeline Transportation 486	D	D	D
Scenic & Sightseeing Transportation 487	\$82,387,011	\$35,743,582	\$267,909
Support Activities For Transportation 488	\$3,999,127,241	\$3,580,433,322	\$19,838,969
Postal Service, Couriers And Messengers 491, 492	\$659,913,275	\$228,264,981	\$2,174,637
Total:	\$6,435,780,012	\$5,233,709,883	\$34,703,012
Warehousing & Storage 493			
Total:	\$1,032,243,900	\$965,929,953	\$5,420,757
Information 51			
Publishing (except Internet) 511	\$8,176,072,750	\$5,282,631,272	\$53,653,948
Newspapers 51111	\$328,019,868	\$324,896,293	\$1,344,409
Books & Periodicals 51112, 51113	\$440,115,387	\$361,205,298	\$2,554,160
Software 5112	\$6,377,794,087	\$3,646,523,715	\$28,170,969
Other Publishers 51114, 51119	\$1,030,143,408	\$950,005,966	\$21,584,410
Motion Picture Production 512	\$975,280,689	\$777,135,649	\$10,557,153
Radio & Tv Broadcasting, Cable Tv 515	\$3,511,833,906	\$3,011,367,135	\$45,055,199
Telecommunications 517	\$12,088,106,400	\$11,881,539,811	\$132,972,542
Wired Telecommunications Carriers 517311	\$2,968,129,793	\$2,951,977,139	\$29,682,723
Wireless Telecommunications Carriers 517312	\$5,262,104,517	\$5,232,543,138	\$58,508,215
Satellite And Other Telecommunications 5174, 5179	\$3,857,872,090	\$3,697,019,534	\$44,781,604
Isps, Web Search Portals, Data Proc. Svcs. 518	\$4,999,971,719	\$2,335,019,081	\$31,884,257
Other Information Services 519	\$2,526,199,067	\$1,856,536,189	\$31,018,581
Total:	\$32,277,464,531	\$25,144,229,137	\$305,141,680
Finance, Insurance, Real Estate 52-53			
Banks & Credit Unions 521, 522	\$26,608,397,945	\$21,969,861,714	\$456,241,794
Securities & Other Financial Investment 523, 525	\$11,414,834,047	\$7,837,128,432	\$136,205,814
Insurance Agents & Brokers 524	\$10,019,975,876	\$5,235,958,969	\$49,613,499
Real Estate Agents & Brokers 531	\$7,397,614,409	\$6,894,307,201	\$104,651,740
Rental Of Tangible Personal Property 532	\$6,333,680,407	\$5,615,600,031	\$31,242,953
Lessors Of Nonfinancial Intangibles 533	\$540,475,449	\$492,542,202	\$7,212,720
Total:	\$62,314,978,133	\$48,045,398,549	\$785,168,520

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Business, Personal And Other Services 54-92			
Professional, Scientific & Technical Services 54	\$74,788,819,035	\$45,610,380,635	\$607,763,813
Legal Services 5411	\$6,342,697,098	\$5,819,871,070	\$90,713,406
Accounting Services 5412	\$4,018,879,052	\$3,641,142,988	\$56,944,582
Architectural Services 54131	\$1,979,171,402	\$1,725,704,074	\$28,021,914
Engineering Services 54133	\$6,110,387,314	\$5,369,900,665	\$64,032,346
Other Related Services 54132, 54134-54138	\$899,966,785	\$772,342,805	\$11,230,793
Specialized Design Services 5414	\$1,246,104,183	\$890,743,395	\$9,323,062
Computer System Design Services 5415	\$27,050,198,980	\$10,141,466,632	\$116,891,506
Consulting Services 5416	\$14,827,771,059	\$10,216,496,468	\$143,303,700
Scientific Research & Development Services 5417	\$4,577,157,876	\$1,503,658,244	\$14,026,867
Advertising & Public Relations 5418	\$1,824,378,294	\$1,468,433,253	\$20,644,994
Other Professional Services 5419	\$5,912,106,992	\$4,060,621,041	\$52,630,643
Management Services 55	\$590,355,795	\$432,056,178	\$6,258,521
Administrative & Support Services 561	\$37,167,941,802	\$26,248,039,463	\$284,787,316
Employment Services 5613	\$3,984,730,550	\$3,484,343,811	\$52,683,164
Travel Services 5615	\$7,713,971,182	\$489,983,944	\$5,763,878
Investigation & Security Services 5616	\$1,628,903,340	\$1,480,666,267	\$17,657,824
Building Services & Janitorial 5617	\$4,308,022,806	\$4,124,560,771	\$35,391,984
Other 5611, 5612, 5614, 5619	\$19,532,313,924	\$16,668,484,670	\$173,290,466
Waste Treatment/collection 562	\$4,289,131,242	\$4,047,835,787	\$46,332,503
Schools (public, Private, Technical) 61	\$2,563,280,668	\$1,352,760,801	\$17,967,094
Health Services 62	\$53,423,689,243	\$37,642,498,810	\$563,406,107
Ambulatory Health Care Services 621	\$24,502,706,652	\$20,603,128,131	\$326,480,991
Physicians 6211	\$9,895,970,170	\$7,975,817,161	\$131,634,321
Dentists 6212	\$3,675,751,261	\$3,632,261,984	\$58,600,270
Other Health Practitioners 6213	\$3,848,088,599	\$3,569,845,620	\$53,146,799
Outpatient Care Centers 6214	\$3,519,820,841	\$2,630,048,314	\$40,922,698
Medical & Diagnostic Laboratories 6215	\$1,709,090,334	\$1,046,845,194	\$16,859,837
Home Health Care 6216	\$1,079,309,029	\$1,036,052,455	\$12,999,601
Other Ambulatory Health Care 6219	\$774,676,418	\$712,257,403	\$12,317,465
Hospitals 622	\$23,781,250,817	\$13,243,022,521	\$193,943,481
Nursing & Retirement Homes 623	\$2,854,193,349	\$2,534,744,382	\$26,395,909
Social Services & Day Care 624	\$2,285,538,425	\$1,261,603,776	\$16,585,726
Arts, Entertainment, & Recreation 71	\$2,396,993,726	\$1,971,146,221	\$18,954,183
Performing Arts, Spectator Sports 711	\$788,700,395	\$551,207,996	\$7,537,904
Museums, Historical Sites, Etc. 712	\$67,802,727	\$31,344,521	\$348,624
Amusement, Gambling, Recreation 713	\$1,540,490,604	\$1,388,593,704	\$11,067,655
Accommodations 721	\$2,164,016,613	\$1,911,203,420	\$11,312,479
Restaurants, Food Services 7223, 7225	\$12,865,922,088	\$12,641,903,117	\$64,875,949
Drinking Places 7224	\$522,795,818	\$470,182,359	\$2,676,304
Auto Repair & Services 8111	\$3,113,751,398	\$3,018,249,279	\$14,562,585
Other Repair Services 8112-8114	\$2,538,575,103	\$1,861,485,326	\$9,917,519
Personal Services 812	\$3,082,597,026	\$2,887,999,866	\$33,166,821
Personal Care (barber, Beauty, Etc.) 8121	\$1,175,356,405	\$1,147,019,302	\$15,822,773
Death Care Services 8122	\$261,200,353	\$254,920,277	\$3,274,322
Laundry & Dry Cleaning 8123	\$446,435,135	\$437,148,928	\$3,184,582
Other Personal Services 8129	\$1,199,605,133	\$1,048,911,359	\$10,885,144
Religious, Civic & Other Organizations 813, 814	\$1,077,473,692	\$537,697,218	\$7,676,429
Public Administration, 92	\$465,108,243	\$430,674,066	\$6,497,377
Total:	\$201,050,451,492	\$141,064,112,546	\$1,696,155,000
Total All Industries			
Total:	\$875,230,711,749	\$639,342,430,194	\$4,891,356,033